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IN THE HIGH COURT OF JUDICATURE CHHATTISGARH AT BILASPUR

WRIT PETITION No. 3700F 2003

PETITIONER

M/S Paancha Raghou Taank
Ram Niwas Sarda & CO.
G.E. Road, Rajnandgaon
Through partner Smt. Shakuntala Devi
Versus

RESPONDENTS :

- (1) Union of India
Throught Secretary
Ministry of Finance
North Block New Delhi
- (2) Central Board of Direct Taxes
New Delhi.
- (3) Commissioner of Income Tax
New Central Revenue Building
Civil Line, Raipur (C.G.)
- (4) Income-Tax Officer
Ward-1, Rajnandgaon.

P.R. No. 3578-12
Presented by Shri. Rajendra K. Vaglav
dated 14-11-03

PETITION UNDER ARTICLES 226/227 OF THE CONSTITUTION
OF INDIA FOR SUITABLE DIRECTIONS ORDERS OR WRIT
INCLUDING WRITS IN THE NATURE OF MANDAMUS, CERTIORARI
ETC.

आदेश पत्रक

मामला क्रमांक W.P.No. 37701 सन् 2007

विरुद्ध

आदेश का दिनांक आदेश क्रमांक सहित	आदेश हस्ताक्षर सहित	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश
	<u>26.04.2004</u> Shri Shashank Dubey, counsel for the petitioner. Application for urgent hearing is allowed. Heard. The matter relates to refund of income tax. Learned counsel for the petitioner submits that for the present the petitioner may be given an opportunity of filing the detailed representation before the competent authority of the respondent No.3, which shall be considered on its own merits. Having considered and without expressing any opinion on the merits of the case, in the opinion of this Court, ends of justice will be served if a direction is given to the petitioner to make a detailed representation raising his grievances before the competent authority of the respondent No.3 along with a copy of the petition and this order, within 15 days, and on such representation being filed, the competent authority of the respondent No.3 shall decide the same on its own merits in accordance with law as early as possible preferably within two months from the date of receipt of the representation. It is made clear that if any grievance still remains, the petitioner may avail the remedy under the law. With the aforesaid observations, this petition stands disposed of. Consequently, M.W.P.162/04 also stands disposed of. Certified copy as per rules.	

Sd/-
Fakhruddin
Judge

Rao/-
26/04/04